



PANAMA MARITIME AUTHORITY
MERCHANT MARINE CIRCULAR MMC-259

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To: Ship-owners/Operators, Company Security Officers, Legal Representatives of Panamanian Flagged Vessels, Panamanian Merchant Marine Consulates and Recognized Organizations (ROs).

Subject: Annual Taxes Receipt (ATR)

1. The purpose of this Circular is to inform all users of the Panamanian Registry about our policy in regards to carrying on board the Annual Taxes Receipt.
2. Our Administration requires all Panamanian flagged vessels to carry on board the Annual Taxes Receipt. Nonetheless, in the past, confusion has been raised in regards to whether it was required to have the original document or if a copy of the Annual Taxes Receipt would be sufficient.
3. In this sense, we would like to clarify that in case of not having the original Annual Taxes Receipt, a copy of the same is entirely acceptable.
4. Furthermore and given to the shortage of the long version shortage of the Annual Taxes Receipt, the short version of it, is also acceptable.
5. We kindly request all ASI inspectors to take note of the above information.

December, 2012

Inquiries concerning the subject of this Circular or any request should be directed to:

Directorate General of Merchant Marine

Panama Maritime Authority

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